WHAT IS CLAIMED IS:

1. A compound of formula (I) or a pharmaceutically acceptable salt thereof:

wherein,

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 R_1 is aryl, heteroaryl, acrylaryl, acrylheteroaryl, heterocycloalkenyl, or carbocyclo, which is optionally substituted with one or more substituents selected from the group consisting of C_{1-5} alkyl, hydroxy, C_{1-5} alkoxy, halogen, trifluoromethyl, nitro and amino;

 R_2 , R_3 , R_4 , R_5 , R_6 , R_7 , R_8 , R_9 , R_{10} and R_{11} are each independently hydrogen, hydroxy, halogen, nitro, C_{1-5} alkyl or alkoxy, R_6 and R_{11} being optionally fused together to form a 4 to 8-membered ring;

m and n are each independently an integer ranging from 0 to 4; and X is CH₂, O or S.

- 2. The compound of claim 1, wherein R_1 is unsubstituted or substituted phenyl, pyridine, pyrazine, quinoline, isoquinoline, quinazoline, quinoxaline, pyrazole, imidazole, triazole, oxazole, thiazole, oxadiazole, thiadiazole, benzthiazole, benzoxazole, chromone, quinolone, cinnamic or quinoline acryl.
- The compound of claim 2, which is selected from the group consisting of:
 quinoline-3-carboxylic acid
 [2-(2-4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl-2H-tetraz
 ol-5-yl)-4,5-dimethoxy-phenyl]-amide;

quinoline-2-carboxylic

acid

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[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-tetr azol-5-yl)-4,5-dimethoxy-phenyl]-amide;

isoquinoline-3-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-tetr azol-5-yl)-4,5-dimethoxy-phenyl]-amide;

quinoline-8-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-tetr azol-5-yl)-4,5-dimethoxy-phenyl]-amide;

isoquinoline-1-carboxylic

acid

10 [2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

quinoline-4-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

15 4-methoxy-quinoline-2-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

quinoxaline-2-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

pyridine-2-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

N-[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phe nyl}-2H-tetrazol-5-yl)-4,5-dimethoxy-phenyl]-nicotinamide;

N-[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2 H-tetrazol-5-yl)-4,5-dimethoxy-phenyl]-isonicotinamide;

pyraizine-2-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

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N-[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phe nyl}-2H-tetrazol-5-yl)-4,5-dimethoxy-phenyl]-benzamide;

naphthalene-2-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

N-[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phe nyl}-2H-tetrazol-5-yl)-4,5-dimethoxy-phenyl]-2-fluoro-benzamide;

N-[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phe nyl}-2H-tetrazol-5-yl)-4,5-dimethoxy-phenyl]-3-fluoro-benzamide;

N-[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phe nyl}-2H-tetrazol-5-yl)-4,5-dimethoxy-phenyl]-4-fluoro-benzamide;

N-[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phe nyl}-2H-tetrazol-5-yl)-4,5-dimethoxy-phenyl]-3,4-difluoro-benzamide;

thiophene-3-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

furan-3-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

20 4-oxo-4H-chromene-2-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

6-methyl-4-oxo-4H-chromene-2-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

5-hydroxy-4-oxo-4H-chromene-2-carboxylic acid [2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

 $5\text{-}methoxy-4\text{-}oxo\text{-}4H\text{-}chromene\text{-}2\text{-}carboxylic}$

acid

30 [2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t

etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

6-fluoro-4-oxo-4H-chromene-2-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

6-bromo-4-oxo-4H-chromene-2-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

cinoline-4-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

4-oxo-4H-chromene-3-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

quinoline-3-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phenyl}-2H-t etrazol-5-yl)-4,5-difluoro-phenyl]-amide;

quinoline-3-carboxylic

acid

[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethylsulfanyl]-phen yl}-2H-tetrazol-5-yl)-4,5-dimethoxy-phenyl]-amide;

20 quinoline-3-carboxylic

acid

2-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl-ethyl)-2H-tetrazol-5-yl]-4,5 -dimethoxy-phenyl-amide;

N-[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phe nyl}-2H-tetrazol-5-yl)-4,5-dimethoxy-phenyl]-3-phenyl-acrylamide;

N-[2-(2-{4-[2-(6,7-dimethoxy-3,4-dihydro-1H-isoquinolin-2-yl)-ethyl]-phe nyl}-2H-tetrazol-5-yl)-4,5-dimethoxy-phenyl]-3-quinolin-3-yl-acrylamide; and

4-oxo-4H-chromene-2-carboxylic

acid

(2-{2-[4-(2-{[2-(3,4-dimethoxy-phenyl)-ethyl]-methyl-amino}-ethyl)-phenyl]-2H-tetrazol-5-yl}-4,5-dimethoxy-phenyl)-amide.

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4. A process for preparing a compound of formula (I), which comprises the steps of: (i) cyclizing a compound of formula (V) with a compound of formula (VI) in the presence of a base to obtain a compound of formula (IV); (ii) hydrogenating the compound of formula (IV) in the presence of a catalyst to obtain a compound of formula (II); and (iii) acylating the compound of formula (II) with a compound of formula (III) in the presence of a base or a condensing agent:

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$$\begin{array}{c} & & & & & \\ & & & & \\ & & & & \\ & & & & \\ & & & & \\ & & & & \\ & & & & \\$$

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wherein,

 R_1 , R_2 , R_3 , R_4 , R_5 , R_6 , R_7 , R_8 , R_9 , R_{10} , R_{11} , m, n and X have the same meanings as defined in claim 1;

R' is OH, Cl or Br; and

L is benzyl or tolyl.

5. The process of claim 4, wherein the compound of formula (V) is prepared by reacting a compound of formula (VII) with toluenesulfonyl chloride or benzenesulfonyl chloride:

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$$R_4$$
 R_5
 NO_2
 R_2
 (VII)

wherein,

R₂, R₃, R₄, R₅ and L have the meanings as defined in claim 4.

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6. The process of claim 4, wherein the compound of formula (VI) is prepared by reacting a compound of formula (X) with a compound of formula (XI) in the presence of a base, to obtain a compound of formula (IX); hydrogenating the compound of formula (IX) in the presence of a catalyst, to obtain a compound of formula (VIII); and reacting the compound of formula (VIII) with sodium nitrite and HCl:

$$-CI^{+}N_{2} - X - (CH_{2})_{m}N - (CH_{2})_{n} - R_{3}$$

$$R_{11} R_{10} \qquad (VI)$$

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wherein,

 R_6 , R_7 , R_8 , R_9 , R_{10} , R_{11} , m, n and X have the same meanings as defined in claim 4; and

R" is OH, Cl or Br.

7. A pharmaceutical composition for inhibiting the activity of p-glycoprotein comprising a compound of formula (I) or a pharmaceutically acceptable salt thereof as an active ingredient, together with a pharmaceutically acceptable carrier:

wherein,

20 R₁ is aryl, heteroaryl, acrylaryl, acrylheteroaryl, heterocycloalkenyl, or

carbocyclo, which is optionally substituted with one or more substituents selected from the group consisting of C_{1-5} alkyl, hydroxy, C_{1-5} alkoxy, halogen, trifluoromethyl, nitro and amino;

 R_2 , R_3 , R_4 , R_5 , R_6 , R_7 , R_8 , R_9 , R_{10} and R_{11} are each independently hydrogen, hydroxy, halogen, nitro, C_{1-5} alkyl or alkoxy, R_6 and R_{11} being optionally fused together to form a 4 to 8-membered ring;

m and n are each independently an integer ranging from 0 to 4; and X is CH₂, O or S.

- 10 8. The composition of claim 7, which further comprises an anticancer agent.
 - 9. The composition of claim 8, wherein the anticancer agent is selected from the group consisting of paclitaxel, docetaxel, vincristine, vinblastine, vinorelbin, daunomycin, doxorubicin, topotecan, irinotecan, actinomycin and etopocid.